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IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF SOUTH CAROLINA CHARLESTON DIVISION

United States of America,) C.A. #2:06-2232-PMD
Plaintiff,)
VS.	ORDER
Carl R. Smith and Pamela J. Smith,)
Defendants.)
	J

This matter is before the court upon the magistrate judge's recommendation that plaintiff's motion for summary judgment be granted. The record includes the report and recommendation of the United States Magistrate Judge made in accordance with this Court's Order of Reference and 28 U.S.C. § 636(b).

This Court is charged with conducting a de novo review of any portion of the magistrate judge's report to which a specific objection is registered, and may accept, reject, or modify, in whole or in part, the recommendations contained in that report. 28 U.S.C. § 636(b)(1). No objections have been filed to the magistrate judge's report.

A review of the record indicates that the magistrate judge's report accurately summarizes this case and the applicable law. For the reasons articulated by the magistrate judge, it is **ordered** that plaintiff's motion for summary judgment is **granted**.

ORDERED, that the magistrate judge's report and recommendation is adopted as the order of this Court.

AND IT IS SO ORDERED.

United States District Judge

September 25, 2007 Charleston, South Carolina